

Penyusunan standar biaya keluaran berdasarkan time driven activity based costing untuk efisiensi biaya dalam penerapan penganggaran berbasis kinerja di unit pelaksana teknis monitoring spektrum frekuensi radio ditjen sumber daya dan perangkat pos dan informasi = Preparation standard output costs based on time driven activity based costing for cost efficiency in the implementation of performance based budgeting in the technical unit radio frequency spectrum monitoring directorate general of resources and equipment post and information

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Abstrak

Pengalokasian biaya masih berlebih untuk aktivitas-aktivitas berupa pengamatan, deteksi sumber pancaran, monitoring, penertiban dan pengukuran pada saat perencanaan dan penganggaran di Unit Pelaksana Teknis (UPT) monitoring spektrum frekuensi radio, Ditjen Sumber Daya dan Perangkat Pos dan Informatika. Penting adanya penelitian untuk efisiensi biaya aktivitas. Penelitian dilakukan dengan tujuan menyusun Standar Biaya Keluaran (SBK) aktivitas-aktivitas departemen tersebut dalam penerapan penganggaran berbasis kinerja. Perlu adanya metode penetapan biaya (costing) penyusunan Standar Biaya Keluaran (SBK) terhadap kelebihan biaya aktivitas departemen pada saat perencanaan dan penganggaran. Pendekatan Time Driven Activity Based Costing (TDABC) digunakan sebagai metode penetapan biaya dalam penyusunan Standar Biaya Keluaran (SBK), sehingga diperoleh efisiensi biaya aktivitas pada saat perencanaan dan penganggaran. Departemen disarankan untuk menyusun Standar Biaya Keluaran (SBK) dalam perencanaan dan penganggaran untuk aktivitas-aktivitas sejenis dan dilakukan berulang-ulang setiap tahunnya dengan menggunakan metode TDABC.

.....The allocation of costs is over estimate for activities such as observation, detection of emission sources, monitoring, enforcement and measurement at the time of planning and budgeting in the Technical Implementation Unit ( UPT ) radio frequency spectrum monitoring, Directorate General of Resources and Equipment Post and Information. It is important for research for cost efficiency activities. The research was conducted with the aim of preparing Standard Output Cost ( SBK ) activities of the Department in the implementation of performance-based budgeting. There needs to be a method ( costing ) in the preparation Standard Output Cost ( SBK ) for the excess cost of the activity department at the time of planning and budgeting. Approach Time Driven Activity Based Costing (TDABC) is used as a method ( costing ) in the preparation Standard Output Cost (SBK), in order to obtain the cost efficiency of the activity at the time of planning and budgeting. Departement advised to prepare Standard Output Cost ( SBK ) in planning and budgeting for similar activities and be repeated every year by using the method TDABC.